

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017) – Exemption of suppliers of services through an e-commerce platform obtaining compulsory Registration – Notification – Orders – Issued.

Revenue (CT-II) Department

G.O.Ms.No. 291

**Dated: 18-12-2017.
Read**

From the Commissioner of State Tax, T.S, Hyderabad, CCT's Ref No. A(1)/158/2017, Dt:29.11.2017.

ORDER :

The following Notification shall be published in an Extra-ordinary issue of Telangana Gazette Dated:18.12.2017.

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 23 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby specifies the persons making supplies of services, other than supplies specified under sub-section (5) of Section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakh rupees in a financial year, as the category of persons exempted from obtaining registration under the said Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, should not exceed an amount of ten lakh rupees in case of "special category States" as specified in sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SOMESH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing)
Telangana, Hyderabad for publication of the Notification (he is requested to supply 30 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana State, Hyderabad).
The Commissioner of Commercial Taxes, Telangana State, Hyderabad.

(PTO)

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The General Administration (Vigilance & Enforcement) Department,
Telangana, B.R.K.R. Building, Hyderabad
The Secretary, VAT Appellate Tribunal, Nampally, Hyderabad
The Director General, General Administration (Vigilance & Enforcement) Dept.,
Telangana State, B.R.K.R. Buildings, Hyderabad

Copy to:

The Accountant General, O/o the AG, Telangana State, Hyderabad.
The Law (A) Department
The P.S. to the Principal Secretary to Hon'ble Chief Minister,
Government of Telangana
The P.S. to Principal Secretary to Government (CT & Ex), Revenue Department
Sf/Sc

// FORWARDED :: BY ORDER //

SECTION OFFICER